

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

IN RE: STEVEN THOMAS  
CLARK,

Debtor.

---

)  
)  
) Case No. 16-61657-WLH  
) Chapter 7  
)  
)

STEVEN THOMAS CLARK

Plaintiff,

v.

)  
)  
) Adv. Pro. No. 16-05189  
)  
)  
)

UNITED STATES  
INTERNAL REVENUE SERVICE

Defendant.

**ANSWER**

In answer to plaintiff's amended complaint, defendant United States of America admits, denies, and alleges as follows:

**FIRST DEFENSE**

The Internal Revenue Service lacks the capacity to be sued and the United States of America should be substituted as defendant.

## **SECOND DEFENSE**

Because plaintiff did not file a federal income tax return for 2001, his liability for tax and interest on the tax is excepted from discharge pursuant to 11 U.S.C. Section 523(a)(1)(B)(i).

## **THIRD DEFENSE**

In answer to the specifically enumerated paragraphs of plaintiff's amended complaint, defendant admits, denies, and alleges as follows:

1. Admits the allegations contained in paragraph 1 of the amended complaint.
2. Admits the allegations contained in paragraph 2 of the amended complaint.
3. Admits the allegations contained in paragraph 3 of the amended complaint, except denies that the IRS is subject to the jurisdiction of this Court and alleges that the real party in interest is the United States of America.
4. Admits that plaintiff owes liabilities for federal income tax, interest, and penalties for calendar years 2001, 2006, 2007, 2008, 2009, 2010, and 2011; further admits that the schedules (D.E. 10) filed by plaintiff in his underlying Chapter 7 case identify these liabilities; denies the remaining the allegations contained in paragraph 4 of the amended complaint; and alleges that as of

September 26, 2016, the amount of plaintiff's unpaid federal income tax liabilities for 2001 and 2006-2011 totals \$394,824.79.

5. Admits the allegations contained in paragraph 5 of the amended complaint, except denies that plaintiff's liability for tax and interest for calendar year 2001 is not excepted from discharge and lacks sufficient knowledge or information to form a belief in whether plaintiff's liability for federal income tax and interest on the tax for 2006-2011 are not excepted from discharge.

6. Admits that the federal tax liabilities that plaintiff identifies as the "IRS Claim" are not of a kind described in 11 U.S.C. §§ 507(a)(3) or 507(a)(8) of the Bankruptcy Code (11 U.S.C.); otherwise denies the allegations contained in paragraph 6 of the amended complaint.

7. Denies the allegations contained in paragraph 7 of the amended complaint, except lacks sufficient knowledge or information to form a belief in the truth of the allegations that the debtor did not file fraudulent federal income tax returns for calendar years 2001 and 2006-2007 or that he did not attempt to evade or defeat those tax liabilities.

WHEREFORE, defendant prays that the Court:

A. determine that plaintiff's liability for federal income tax and interest on the tax for calendar year 2001 is excepted from discharge;

- B. determine whether plaintiff's liabilities for tax and interest on the tax with respect to calendar years 2006-2011 are excepted from discharge pursuant to 11 U.S.C. Section 523(a)(1)(C);
- C. determine whether plaintiff's liabilities for penalties and interest thereon related to plaintiff's federal income tax liabilities for 2001 and 2006-2011 are excepted from discharge pursuant to 11 U.S.C. 523(a)(7); and
- D. grant defendant be granted such further relief that justice may require.

Dated: September 20, 2016

CAROLINE D. CIRAULO  
Principal Deputy Assistant Attorney General

s/ Michael N. Wilcove

---

MICHAEL N. WILCOVE  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 14198  
Washington, D.C. 20044  
T: (202) 514-6474  
F: (202) 514-9868  
[Michael.N.Wilcove@usdoj.gov](mailto:Michael.N.Wilcove@usdoj.gov)

OF COUNSEL:

JOHN A. HORN  
United States Attorney

**CERTIFICATE OF SERVICE**

I hereby certify that on September 20, 2016, I caused a copy of the foregoing Answer to be served on plaintiff's counsel through the Court's e-filing system.

s/ Michael N. Wilcove